

**MIAMI-DADE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
GENERAL SEGMENT
YEAR ENDED SEPTEMBER 30, 2001**

Section I - Summary of Auditor's Results: KPMG LLP

Financial Statements:

Type of auditor's report issued:	Unqualified
Internal control over financial reporting:	
Material weaknesses identified?	No
Reportable conditions identified	
not considered to be material weaknesses?	No
Noncompliance material to financial statements noted?	No

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	No
Reportable conditions identified	
not considered to be material weaknesses?	No
Type of auditor's report issued on compliance for major programs?	Unqualified
Any audit findings disclosed that are required to be reported in accordance with Section .510(a) of Circular A-133?	Yes

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
14.235	Supportive Housing Program
16.592	Local Law Enforcement Block Grant Program
20.505	Federal Transit Metropolitan Planning Grants
93.600	Head Start
93.914	HIV Emergency Relief Project Grants
16.000/21.000	Federal Equitable Sharing Program - Law Enforcement Trust Fund

Dollar threshold used to distinguish between Type A and Type B programs:	\$3,000,000
Auditee qualified as low-risk auditee?	Yes

MIAMI-DADE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
GENERAL SEGMENT
YEAR ENDED SEPTEMBER 30, 2001
(Continued)

State Financial Assistance:

Internal control over major state projects:

Material weaknesses identified? No

Reportable conditions identified
not considered to be material weaknesses? No

Type of auditors' report issued on compliance
for major state projects? Unqualified

Any audit findings disclosed that are required
to be reported in accordance with
Chapter 10.550 "Rules of the Auditor General?" No

Identification of major state projects:

<u>CSFA Number</u>	<u>Name of State Project or Cluster</u>
37.024	Petroleum Contamination Site Cleanup
45.030	State Aid to Libraries
55.001	Commission for the Transportation Disadvantaged (CTD) Trip & Equipment Grant Program
55.006	Seaport Transportation and Economic Development Program
55.010	Public Transit Block Grant Program
N/A	Conflict Counsel Demonstration Project
N/A	Metrozoo Hurricane Recovery Program

**MIAMI-DADE COUNTY, FLORIDA
FINANCIAL STATEMENT FINDINGS
GENERAL SEGMENT
YEAR ENDED SEPTEMBER 30, 2001**

There are no financial statement findings.

MIAMI-DADE COUNTY, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2001

Funding Source/ Program Name	CFDA/ Grant/Contract Number	Findings/Response
Item 01-1 Department of Housing and Urban Development Supportive Housing Program	14.235	<p><u>Criteria:</u></p> <p>Federal regulations surrounding this program requires that the County monitor the provider's activities to provide reasonable assurance that the provider administers program awards in compliance with Federal requirements.</p> <p><u>Condition:</u></p> <p>Out of twenty-four (24) providers selected for testing, we found seventeen (17) instances where monitoring reports were not available.</p> <p><u>Questioned Costs:</u></p> <p>None.</p> <p><u>Effect:</u></p> <p>If subrecipient activities are not monitored or are inadequately monitored or if there is no evidence of any monitoring, pass-through entities could be in violation of OMB compliance requirements. Audit findings and/or questioned cost noted by the subrecipient may go undetected by the pass-through entity which could delay the subrecipient to take a timely corrective action on deficiencies identified in audits.</p> <p><u>Perspective:</u></p> <p>The finding is considered systemic in nature.</p> <p><u>Recommendation:</u></p> <p>As required by Circular A-133, Pass-through entities should develop, enforce and document subrecipient monitoring procedures to ensure that findings are satisfactorily resolved in a timely manner. In developing and enforcing such procedures the entity should consider various risk factors including size and complexity of the program awards administered by the subrecipients.</p>

MIAMI-DADE COUNTY, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2001

Funding Source/ Program Name	CFDA/ Grant/Contract Number	Findings/Response
Item 01-1 (continued) Department of Housing and Urban Development Supportive Housing Program	14.235	<p><u>Management's Response:</u></p> <p>The Miami-Dade County Homeless Trust (the Trust) has utilized various monitoring techniques including, but not limited to, site visits, observations and the review of performance and financial reports. Although, the Trust has always performed monitoring activities, a formal methodology was not in place during the audit period. As a result, not all monitoring activities were represented in formalized reports, which were kept on file. Effective October 2001, the Trust has developed and implemented a standardized method to document program monitoring. Additionally, to ensure that more emphasis is placed on the programs with the greatest exposure, the Trust has adopted a Risk Assessment model for contract compliance monitoring.</p>

**MIAMI-DADE COUNTY, FLORIDA
STATUS OF PRIOR YEAR FINDINGS
GENERAL SEGMENT
YEAR ENDED SEPTEMBER 30, 2001**

There are no prior year findings.